



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO UTILITY COMMISSION

Principal Office: 1210 MAIN STREET
OCONTO, WI 54153

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, LINDA M. BELONGIA, CMA/AEE of
(Person responsible for accounts)

_____, OCONTO UTILITY COMMISSION, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2000
(Date)

CITY CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO UTILITY COMMISSION**Utility Address:** 1210 MAIN STREET
OCONTO, WI 54153**When was utility organized?** 7/1/1945**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA M. BELONGIA**Title:** CITY CLERK/TREASURER**Office Address:**1210 MAIN STREET
OCONTO, WI 54153**Telephone:** (920) 834 - 7711**Fax Number:** (920) 834 - 7713**E-mail Address:** CITYOCON@NETNET.NET

Individual or firm, if other than utility employee, preparing this report:

Name: MR PATRICK R. KASS CPA**Title:****Office Address:**1210 MAIN STREET
OCONTO, WI 54153**Telephone:** (920) 834 - 7711**Fax Number:** (920) 834 - 7711**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR EDWARD WILDE**Title:** UTILITY COMMISSION PRESIDENT**Office Address:**1210 MAIN STREET
OCONTO, WI 54303**Telephone:** (920) 834 - 7711**Fax Number:** (920) 834 - 7713**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK & ASSOCIATES SC**Title:****Office Address:**200 E.WASHINGTON ST
P.O. BOX 1739
APPLETON, WI 54913-1739**Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/19/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: MR EDWARD WILDE**Title:** UTILITY COMMISSION PRESIDENT**Office Address:**1210 MAIN STREET
OCONTO, WI 54303**Telephone:** (920) 834 - 7711**Fax Number:** (920) 834 - 7713**E-mail Address:**

Name of utility commission/committee: OCONTO UTILITY COMMISSION

Names of members of utility commission/committee:MR DAVE GRUNOW
MR DUANE LEBRECK
MR DAVE RETZLAFF
MR EARL UHL
MR ED WILDE, COMMISSION PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	581,693	558,581	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	217,469	176,667	2
Depreciation Expense (403)	112,274	111,158	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	16,505	16,494	5
Total Operating Expenses	346,248	304,319	
Net Operating Income	235,445	254,262	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	235,445	254,262	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	287,119	438,381	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	103,747	83,762	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	390,866	522,143	
Total Income	626,311	776,405	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	626,311	776,405	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	300,683	302,292	14
Amortization of Debt Discount and Expense (428)	6,314	6,314	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	9,704	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	316,701	308,606	
Net Income	309,610	467,799	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,172,679	3,704,880	20
Balance Transferred from Income (433)	309,610	467,799	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,482,289	4,172,679	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON REGULATED SEWER UTILITY	287,119	3
Total (Acct. 417):	287,119	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	103,747	5
Total (Acct. 419):	103,747	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	581,693	0	0	0	581,693	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	581,693	0	0	0	581,693	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	52,255		52,255	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	30,446		30,446	19
Total Payroll	82,701	0	82,701	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,431,950	6,405,391	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,010,395	904,358	2
Net Utility Plant	5,421,555	5,501,033	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,616,914	11,603,834	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,498,610	2,308,023	4
Net Nonutility Property	9,118,304	9,295,811	
Investment in Municipality (123)	0	0	5
Other Investments (124)	422,203	604,476	6
Special Funds (125)	1,209,185	1,236,782	7
Total Other Property and Investments	10,749,692	11,137,069	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	400,460	196,451	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	44,488	42,964	11
Other Accounts Receivable (143)	366,079	374,582	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	53,371	53,102	14
Materials and Supplies (150)	22,636	16,834	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	887,034	683,933	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,195	50,509	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	194,379	20
Total Deferred Debits	44,195	244,888	
Total Assets and Other Debits	17,102,476	17,566,923	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	389,899	387,165	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,482,289	4,172,679	23
Total Proprietary Capital	4,872,188	4,559,844	
LONG-TERM DEBT			
Bonds (221)	4,696,127	5,268,759	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,089,655	1,896,404	26
Total Long-Term Debt	5,785,782	7,165,163	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	685,000	0	27
Accounts Payable (232)	29,286	13,348	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	50,014	53,499	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	764,300	66,847	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,680,206	5,775,069	41
Total Liabilities and Other Credits	17,102,476	17,566,923	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,431,950	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,431,950	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,010,395	0	0	0	10
Total Accumulated Provision	1,010,395	0	0	0	
Net Utility Plant	5,421,555	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	904,358				904,358	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	112,274				112,274	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,273				4,273	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	116,547	0	0	0	116,547	13
Debits during year						14
Book cost of plant retired	10,510				10,510	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,510	0	0	0	10,510	19
Balance End of Year	1,010,395	0	0	0	1,010,395	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.82%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	11,603,834	19,980	6,900	11,616,914	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	11,603,834	19,980	6,900	11,616,914	
Less accum. prov. depr. & amort. (122)	2,308,023	197,487	6,900	2,498,610	3
Net Nonutility Property	9,295,811	(177,507)	0	9,118,304	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0				0	0	1
Other	0				0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	17,286	15,967	2
Sewer utility	5,350	867	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	22,636	16,834	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 REVENUE REFUNDING BONDS	6,314	428	44,195	1
Total			44,195	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	387,165	1
Changes during year (explain):		
SERVICES FOR CITY PARK	2,734	2
Balance end of year	389,899	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 REVENUE REFUNDING BONDS	08/01/1993	12/01/2006	5.11%	1,428,650	1
SPECIAL ASSESSMENT B BONDS	11/01/1993	11/01/2033	5.13%	147,234	2
CLEAN WATER FUNDS	07/01/1995	05/01/2014	3.27%	3,120,243	3
Total Bonds (Account 221):				4,696,127	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
REVENUE BOND ANTICIPATION NOTE	03/01/1996	03/01/2001	4.00%	1,089,655	1
Total for Account 224				1,089,655	
Notes Payable (231)					
REVENUE BOND ANTICIPATION NOTE	09/01/1999	07/01/2000	4.25%	685,000	2
Total for Account 231				685,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,505	2
Charged electric department expense		3
Charged sewer department expense	173	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,678	
Taxes paid during year:		
County, state and local taxes	16,000	6
Social Security taxes		7
PSC Remainder Assessment	678	8
Other (explain):		
NONE		9
Total payments and other debits	16,678	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 REFUNDING BONDS	7,855	93,363	94,259	6,959	1
FMHA BONDS	1,295	7,731	7,768	1,258	2
CLEAN WATER FUND BONDS	17,863	103,705	104,573	16,995	3
Subtotal	27,013	204,799	206,600	25,212	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
REVENUE BOND ANTICIPATION NOTES	26,486	71,587	82,975	15,098	5
AMORTIZATION OF DEF EXP ON BOND DEFEASANCE	0	24,297	24,297	0	6
Subtotal	26,486	95,884	107,272	15,098	
Notes Payable (231)					
REVENUE BOND ANTICIPATION NOTE	0	9,704	0	9,704	7
Subtotal	0	9,704	0	9,704	
Total	53,499	310,387	313,872	50,014	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,509,928	0	0	3,265,141	0	5,775,069	1
Add credits during year:							
For Services	14,342					14,342	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
ADJUSTMENT FOR SPECIAL ASSESSMENTS ON PRIOR YEAR PROJECT	27,192			82,013		109,205	5
Balance End of Year	2,497,078	0	0	3,183,128	0	5,680,206	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	574,429			2,884,865		3,459,294	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS FOR WATER AND SEWER	422,203	2
Total (Acct. 124):	422,203	
Special Funds (125):		
REVENUE BOND RESERVES	411,793	3
DEBT SERVICE FUND	349,410	4
EQUIPMENT REPLACEMENT FUND FEDERAL SEWER GRANT	273,820	5
UNRESTRICTED EQUIPMENT REPLACEMENT FUND	174,162	6
Total (Acct. 125):	1,209,185	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,488	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	44,488	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	118,545	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM SANITARY DISTRICTS FOR CAPITAL COST - WWTP UPGRADE	242,920	14
INTEREST RECEIVABLE	4,614	15
Total (Acct. 143):	366,079	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER ON TAX ROLL	3,959	16
4TH QUARTER HYDRANT AND WATER CHARGE	49,412	17
Total (Acct. 145):	53,371	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,418,670	0	0	0	6,418,670	1
Materials and Supplies	16,626	0	0	0	16,626	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	957,376	0	0	0	957,376	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,503,503	0	0	0	2,503,503	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,974,417	0	0	0	2,974,417	
Net Operating Income	235,445	0	0	0	235,445	8
Net Operating Income as a percent of						
Average Net Rate Base	7.92%	N/A	N/A	N/A	7.92%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	388,532	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,327,484	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,716,016	
Net Income		
Net Income	309,610	5
Percent Return on Proprietary Capital	6.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

BAN NOTE ROLLED OVER TO 2000. REDUCED FROM \$785,000 TO \$685,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FLUCTUATION IN EXPENSES ACCOUNTS FROM YEAR TO YEAR ARE A RESULT OF EMPLOYEE CHANGES AND UTILITY PLANT MAINTENANCE IN DIFFERENT AREAS.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

BAN OF \$685,000 MATURITY IS LESS THAN ONE YEAR. FOR 1999 REPORTED AS NOTE PAYABLE.

Balance Sheet End-of-Year Account Balances (Page F-19)

OTHER DEFERRED DEBITS (183) - FOR 1999 DEBT REFUNDING DEFERRAL PER GASB #23 REPORTED NET AGAINST THE DEBT.

Identification and Ownership - Contacts (Page iv)

December 29, 2000

Ms. Linda M. Belongia, City Clerk Treasurer
Oconto Utility Commission
1210 Main Street
Oconto, WI 54153-1597

1999 Analytical Review DWCCA-4350-ELE

Dear Ms. Belongia:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Ed Wilde, Commission President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	566,301	1
Total Sales of Water	566,301	
Other Operating Revenues		
Forfeited Discounts (470)	3,173	2
Miscellaneous Service Revenues (471)	3,149	3
Rents from Water Property (472)	4,232	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,838	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,392	
Total Operating Revenues	581,693	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	57,182	8
Pumping Expenses (620-625)	10,202	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	72,783	11
Customer Accounts Expenses (901-904)	28,797	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	48,505	14
Total Operation and Maintenance Expenses	217,469	
Other Operating Expenses		
Depreciation Expense (403)	112,274	15
Amortization Expense (404-407)		16
Taxes (408)	16,505	17
Total Other Operating Expenses	128,779	
Total Operating Expenses	346,248	
NET OPERATING INCOME	235,445	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,585	74,518	246,743	4
Commercial	186	26,356	63,160	5
Industrial	28	17,562	24,438	6
Total Metered Sales to General Customers (461)	1,799	118,436	334,341	
Private Fire Protection Service (462)	14		6,137	7
Public Fire Protection Service (463)	1		196,025	8
Other Sales to Public Authorities (464)	26	11,567	29,798	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,840	130,003	566,301	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	196,025	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	196,025	
Forfeited Discounts (470):		
Customer late payment charges	3,173	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,173	
Miscellaneous Service Revenues (471):		
WATER TURN ON & SHUT OFF AND THAWS	3,149	7
Total Miscellaneous Service Revenues (471)	3,149	
Rents from Water Property (472):		
ANTENNA ON WATER TOWER	4,232	8
Total Rents from Water Property (472)	4,232	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,838	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,838	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	18,244	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	31,380	3
Maintenance of Water Source Plant (605)	7,558	4
Total Source of Supply Expenses	57,182	
PUMPING EXPENSES		
Operation Labor (620)	2,502	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	7,700	9
Total Pumping Expenses	10,202	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,058	16
Maintenance of Mains (651)	13,870	17
Maintenance of Services (652)	30,488	18
Maintenance of Meters (653)	11,501	19
Maintenance of Hydrants (654)	11,032	20
Maintenance of Other Plant (655)	1,834	21
Total Transmission and Distribution Expenses	72,783	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,487	22
Accounting and Collecting Labor (902)	24,310	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	28,797	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,182	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,291	30
Property Insurance (924)	10,987	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	16,512	35
Transportation Expenses (933)	1,533	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	48,505	
Total Operation and Maintenance Expenses	217,469	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		16,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		173	2
Net property tax equivalent		15,827	
Social Security			3
PSC Remainder Assessment		678	4
Other (specify): NONE			5
Total tax expense		16,505	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.323238				3
County tax rate	mills		8.393744				4
Local tax rate	mills		12.200305				5
School tax rate	mills		15.639261				6
Voc. school tax rate	mills		2.100595				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		38.657143				10
Less: state credit	mills		2.449214				11
Net tax rate	mills		36.207929				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.200305				14
Combined School Tax Rate	mills		17.739856				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		29.940161				17
Total Tax Rate	mills		38.657143				18
Ratio of Local and School Tax to Total	dec.		0.774505				19
Total tax net of state credit	mills		36.207929				20
Net Local and School Tax Rate	mills		28.043232				21
Utility Plant, Jan. 1	\$	0	0				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	0	0				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	0	0				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		28.043232				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	16,000					32
Tax equiv. for current year (see note 6)	\$	16,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,680		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	156,538		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	158,218	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	127,273		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	199,041	4,800	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,665		20
Total Pumping Plant	331,979	4,800	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,781	7,350	23
Total Water Treatment Plant	5,781	7,350	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	321		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,680	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			156,538	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	158,218	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			127,273	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			203,841	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,665	20
Total Pumping Plant	0	0	336,779	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	6,000		7,131	23
Total Water Treatment Plant	6,000	0	7,131	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			321	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	391,323		26
Transmission and Distribution Mains (343)	4,029,895		27
Fire Mains (344)	0		28
Services (345)	759,302	8,351	29
Meters (346)	138,535	11,815	30
Hydrants (348)	307,795		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,627,171	20,166	
GENERAL PLANT			
Land and Land Rights (389)	19,861		33
Structures and Improvements (390)	133,368		34
Office Furniture and Equipment (391)	7,092		35
Computer Equipment (391.1)	10,358	653	36
Transportation Equipment (392)	40,326		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	38,085	4,100	39
Laboratory Equipment (395)	7,307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	25,845		44
Other Tangible Property (399)	0		45
Total General Plant	282,242	4,753	
Total utility plant in service directly assignable	6,405,391	37,069	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,405,391	37,069	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			391,323	26
Transmission and Distribution Mains (343)			4,029,895	27
Fire Mains (344)			0	28
Services (345)			767,653	29
Meters (346)	4,005		146,345	30
Hydrants (348)			307,795	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,005	0	5,643,332	
GENERAL PLANT				
Land and Land Rights (389)			19,861	33
Structures and Improvements (390)			133,368	34
Office Furniture and Equipment (391)			7,092	35
Computer Equipment (391.1)			11,011	36
Transportation Equipment (392)			40,326	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	505		41,680	39
Laboratory Equipment (395)			7,307	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			25,845	44
Other Tangible Property (399)			0	45
Total General Plant	505	0	286,490	
Total utility plant in service directly assignable	10,510	0	6,431,950	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	10,510	0	6,431,950	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,175	15,175	1
February			12,996	12,996	2
March			12,487	12,487	3
April			13,558	13,558	4
May			13,657	13,657	5
June			14,246	14,246	6
July			15,085	15,085	7
August			16,332	16,332	8
September			16,620	16,620	9
October			13,026	13,026	10
November			12,428	12,428	11
December			13,044	13,044	12
Total for year	0	0	168,654	168,654	
Less: Measured or estimated water used in main flushing and water treatment during year				6,469	13
Less: Other utility use				501	14
Other utility use explanation:					15
NORTSHORE SANITARY DISTRICT FLUSHING					
Water pumped into distribution system				161,684	16
Less: Water sold				130,003	17
Losses and unaccounted for				31,681	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				791	21
Date of maximum: 9/2/1999					22
Cause of maximum:					23
WATERMAIN FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				125	24
Date of minimum: 1/7/1999					25
Total KWH used for pumping for the year				425,488	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #5 - 302 MADISON STREET	5	638	15	400,000	Yes	1
WELL #7 - 120 VANHECKE AVE	7	531	14	1,700,000	Yes	2
WELL #8 - 801 SCHERER AVE	8	632	15	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
0	0	0	0	0	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#7	#8	1
Location	302 MADISON STREET	120 VAN HECKE RD	801 SCHERER AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1976	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	840	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	YASKAWA	10
Year Installed	1976	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EVERGREEN TOWER	SCHERER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1978	1995	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	134	150	10
Total capacity in gallons	500,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	102,856	0	0	0	102,856	1
P	D	6.000	5,114	0	0	0	5,114	2
M	D	8.000	34,358	0	0	0	34,358	3
P	D	8.000	2,808	0	0	0	2,808	4
M	D	10.000	26,243	0	0	0	26,243	5
P	D	10.000	8,241	0	0	0	8,241	6
M	D	12.000	12,599	0	0	0	12,599	7
P	D	12.000	9,357	0	0	0	9,357	8
Total Within Municipality			201,576	0	0	0	201,576	
Total Utility			201,576	0	0	0	201,576	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	1,561	0	0	0	1,561		1
M	1.000	179	1	0	18	198		2
P	1.000	24	0	0	0	24		3
M	1.500	33	0	0	0	33		4
M	2.000	25	1	0	0	26		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	2	0	0	0	2		8
P	6.000	1	0	0	0	1		9
P	8.000	1	0	0	0	1		10
Total Utility		1,834	2	0	18	1,854	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,761	120	86	0	1,795	125	1
0.750	48	0	3	0	45	2	2
1.000	31	1	0	0	32	0	3
1.500	43	3	0	0	46	0	4
2.000	14	5	2	0	17	2	5
3.000	8	0	1	0	7	5	6
4.000	3	0	0	0	3	1	7
Total:	1,908	129	92	0	1,945	135	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,604	127	14	4	0	46	1,795	1
0.750	20	11	6	3	0	5	45	2
1.000	2	14	5	2	0	9	32	3
1.500	2	32	5	1	0	6	46	4
2.000	0	4	1	7	0	5	17	5
3.000	0	3	0	4	0	0	7	6
4.000	0	0	2	0	0	1	3	7
Total:	1,628	191	33	21	0	72	1,945	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	354				354	2
Total Fire Hydrants	354	0	0	0	354	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	354
Number of distribution system valves end of year:	448
Number of distribution valves operated during year:	260

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

LABOR INCREASES DUE TO REPLACEMENT OF PERSONNEL - NOT ALL POSITIONS FILLED IN 1998.

MAINTENANCE OF WATER SOURCE PLANT DECREASE DUE TO LESS CONTRACTUAL MAINTENANCE SERVICES.

INCREASE IN MAINTENANCE OF SERVICES DUE TO SERVICE LOCATION PROGRAM IN 1999 AND REPLACEMENT OF PERSONNEL

ADMINISTRATIVE SALARIES DOWN BECAUSE OF NON REPLACEMENT OF UTILITY SUPERVISOR.

INSURANCE INCREASE RESULT OF INCREASED PREMIUMS

MISCELLANEOUS EXPENSES INCREASE DUE TO DIFFERENT EXPENSE ALLOCATIONS.

Property Tax Equivalent (Water) (Page W-07)

PROPERTY TAX EQUIVALENT AUTHORIZED BY MUNICIPALITY - PER 11/8/94 COUNCIL MINUTES

Water Services (Page W-16)

SOME SERVICE STATISTICS ADDED TO 1998 PSC REPORT - DOLLAR AMOUNT ADDED IN 1999

ADJUSTMENT TO SERVICES AS A RESULT OF SERVICES BEING PUT INTO USE FOR PREVIOUSLY UNMETERED CUSTOMERS. SERVICES SHOULD HAVE BEEN NOTED AS SERVICES OWNED BY UTILITY NOT IN USE.

SERVICES ADDED IN 1999 FINANCED PER SCHEDULE CZ - 1.
